



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

Honorable Geo. M. Sheppard
Comptroller of Public Accounts
Austin, Texas

Dear Mr. Sheppard:

Opinion No. O-4682

Re: Should interest on a judgment when paid be distributed to the various funds, the same as the principal of said judgment.

Your letter of June 23, 1942, requesting our opinion on what disposition should be made of the interest collected on the judgment which the State of Texas recovered against Cabell's has been given our careful attention.

The interest when paid should be allocated in the same proportion that the judgment is allocated. Where it is necessary for the State to file suit to recover the tax provided under Article 1111d, Penal Code, or any other statute, and judgment is ultimately recovered, and thereafter paid, the interest collected on said judgment becomes a part of and is to be allocated to the various funds in the same manner and under the same rules as the original tax would have been allocated, if paid without any litigation.

Very truly yours

ATTORNEY GENERAL OF TEXAS

By

Geo. V. Barcus
Geo. V. Barcus
Assistant

GVB-YR

1942
Gerald C. Mann
ATTORNEY GENERAL OF TEXAS

